

EXHIBIT 8

Hoffman Clark



RYAN J. CLARK
CURRICULUM VITAE

**RANGE OF
EXPERIENCE**

Ryan J. Clark is a founding Member of Hoffman Clark LLC, an integrated certified public accounting and consulting firm specializing in business, intellectual property and financial advisory services. Hoffman Clark provides objective advice across a broad spectrum of issues from accounting and strategy to a comprehensive range of forensic evaluation services.

Mr. Clark has a broad range of experience in tax and financial reporting requirements, management consulting, corporate finance, and valuation. His work includes a variety of economic, business, and financial analyses on behalf of clients in commercial, intellectual property, and forensic investigative matters. He quantifies financial damages in commercial and intellectual property disputes involving lost profits, excess costs incurred, diminution of business value, class action claims and unjust enrichment. He also conducts forensic accounting investigations pertaining to allegations involving fraud, shareholder disputes, whistleblower complaints, and improper employee activities.

Mr. Clark is a Certified Public Accountant (CPA) licensed in the State of Missouri. He has also received several other certifications from professional organizations. He has received the Certified Valuation Analyst (CVA) certification from the National Association of Certified Valuation Analysts. He has received the Accredited in Business Valuation (ABV) certification from the American Institute of Certified Public Accountants. He has received the Certified in Financial Forensics (CFF) certification from the American Institute of Certified Public Accountants.

Mr. Clark has served as an Adjunct Professor on the Faculty at Washington University School of Law. He has served as an expert witness in court and arbitration matters on questions related to economic damages and valuation subject areas.

Mr. Clark is a graduate of St. Louis University School of Business where he received a Master of Business Administration (MBA) degree and a graduate of Truman State University where he received a Bachelor of



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Science in Business Administration (B.S.B.A.) degree with a major in accounting.

POSITION

Member, Hoffman Clark LLC

**CONTACT
INFORMATION**

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St. Louis, Missouri 63105 USA

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Email: rclark@hoffmanclark.com

EDUCATION

Master of Business Administration (MBA),
St. Louis University John Cook School of Business, 2003.

Bachelor of Science in Business Administration (B.S.B.A),
Truman State University with a major in Accounting and Business
Administration, 1998.

FACULTY

Adjunct Professor,
Washington University School of Law, Appointed 2008.

**PROFESSIONAL
CERTIFICATION**

Certified Public Accountant (CPA),

Missouri State Board of Accountancy, Certificate Number
156963, issued May 25, 2000.

Certified Valuation Analyst (CVA),

National Association of Certified Valuation Analysts,
Certificate Number 990627, issued January 16, 2006.

Accredited in Business Valuation (ABV),

American Institute of Certified Public Accountants, Certificate
Number 3585, issued March 31, 2009.

Certified in Financial Forensics (CFF),

American Institute of Certified Public Accountants, Certificate
Number 3459, issued June 30, 2009.

**PROFESSIONAL
AFFILIATION**

National Association of Certified Valuation Analysts (NACVA),
Member: 2004-present.



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Association of Certified Fraud Examiners St. Louis Chapter (ACFE),
Member: 2004-present.

American Institute of Certified Public Accountants (AICPA),
Member: 1998-present.

Missouri Society of Certified Public Accountants (MSCPA),
Member: 1998-present.

**PROFESSIONAL
HISTORY**

Hoffman Clark LLC, 2003-present.

MPP&W P.C., 1998-2003.

**UNIVERSITY
TEACHING**

Washington University School of Law

Adjunct Professor, Appointed 2008.

Accounting For Lawyers, 2008-2012.

Valuation and Licensing of Intellectual Property: Guest Lecturer,
Management and Evaluation of Intellectual Property Assets
Course, 2007-2008.

Taxation Implications of Licensing Intellectual Property: Guest
Lecturer: Business Licensing Course, 2004–2006.

**PRESENTATIONS
AND SPEECHES**

“Assessing Misrepresentations in Financial Statements,”
National Business Institute, Clayton, Missouri, 2016.

“Valuing Closely Held Companies,”
National Business Institute, Clayton, Missouri, 2015.

“Exploring Forensic Accounting and Fraud Examinations,”
American Society of Women Accountants – St. Louis Chapter, St. Louis,
Missouri, 2012.

“Successfully Recovering Losses Due to Fraud,”
Institute of Management Accountants – St. Louis Chapter, St. Louis,
Missouri, 2011.

“Assessing Damages in a Business Dispute,”
National Business Institute, Clayton, Missouri, 2010.



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“Accounting 101 for Attorneys, Analyzing Financial Statements,”
National Business Institute, Clayton, Missouri, 2010.

“Business Valuation, Methods and Approaches,”
National Business Institute, Clayton, Missouri, 2009.

“Valuation and Licensing of Intellectual Property,”
Washington University, Guest Lecturer: Management and Evaluation
of Intellectual Property Assets Course, 2007-2008.

“Taxation Savings Strategies During Acquisition,”
Buying and Selling a Business Seminar, National Business Institute,
Clayton, Missouri, 2007.

“Taxation Implications of Licensing Intellectual Property,”
Washington University, Guest Lecturer: Business Licensing Course,
2004–2006.



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EXPERT TESTIMONY

Matter	Court	Type	Work Performed
[A] Arbitration, [D] Deposition, [T] Trial			
<u>Dan Baerthel, et al.</u> v. Robert K. Zeitler, Sr. et al. Case No. 15SL-CC01384 [D, T]	Circuit Court of St. Louis County, Missouri	Breach of Fiduciary Loyalty, Unjust Enrichment, Piercing the Corporate Veil, Violation of Missouri Securities Act, and Fraudulent Nondisclosure	Valuation Analysis and Damages Analysis
Steven T. Huff Family, LLC v. <u>The Monarch Cement Company and City Wide Construction Company</u> Case No. 6:15-cv-03214-BP [D]	U.S. District Court, Western District of Missouri	Breach of Contract, Breach of Implied Covenant of Good Faith and Fair Dealing, Promissory Estoppel in the Alternative, Conversion, and Unjust Enrichment	Damages Analysis
Bruce Huelskamp v. <u>Alliance Tax and Accounting Services LLC</u> , et al. Cause No. 1411-CC01073 [T]	Circuit Court of St. Charles County, Missouri	Breach of Contract	Accounting Analysis
<u>Bull Moose Tube Company, et al.</u> v. John K. Martin, et al. Case No. 4:14-cv-00705-JCH [D]	U.S. District Court, Eastern District of Missouri	Breach of Contract, Fraudulent Misrepresentation, and Tortious Conversion	Forensic Accounting and Damages Analysis
Ricky L. Rushing, Sr. v. <u>Turn Key Tool & Die, Inc.</u> Cause No. 12AB-CC00141 [D]	Circuit Court of Franklin County, Missouri	Breach of Contract	Valuation Analysis
Chavis Van & Storage of Myrtle Beach, Inc. v. <u>United Van Lines, LLC</u> ,	U.S. District Court, Eastern	Breach of Contract	Damages Analysis



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EXPERT TESTIMONY

Matter	Court	Type	Work Performed
<u>Transportation Services Group, Inc., and Unigroup, Inc.</u> Case No. 4:11CV1299 RWS [D]	District of Missouri		
<u>Evantigroup, LLC</u> v. Mangia Mobile, LLC, et al. Case No. 4:11CV01328 [D]	U.S. District Court, Eastern District of Missouri	Trademark Infringement	Lost Profits Damages Analysis
<u>Susan Lovegreen</u> v. Doris Lovegreen Revocable Trust Case No. 10SL-PR02733 [D]	Circuit Court of St. Louis County, Missouri	Breach of Fiduciary Duty	Trust Accounting
Meir v. <u>Meir</u> Cause No. 08SL-DR02339-03 [D, T]	Circuit Court of St. Louis County, Missouri	Financial Statement Analysis	Accounting Analysis
<u>Corrigan</u> v. Sun Container, Inc., et al. [D, A]	United States Arbitration and Mediation of St. Louis, Missouri	Breach of Contract	Valuation Analysis and Damages Analysis
<u>Cord Forwarders, Inc.</u> v. Weekends Only, Inc. Cause No. 05CC-005041 [D, T]	Circuit Court of St. Louis County, Missouri	Breach of Contract	Lost Profits Damages Analysis



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EXPERT TESTIMONY

Matter	Court	Type	Work Performed
Eugene Keith et al. v. <u>Jim Thompson et al.</u> Case No. 4:05CV02268 HEA [D]	U.S. District Court, Eastern District of Missouri	Breach of Contract	Valuation Analysis and Damages Analysis
<u>Traffic Control Company</u> v. Able Industries [D]	United States Arbitration and Mediation of St. Louis, Missouri	Breach of Contract	Damages Analysis